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EXTRAORDINARY

PART II—Section 3—Sub-section (ii)

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MINISTRY OF HOME AFFAIRS

NOTIFICATION

*New Delhi-1, the 27th March, 1958*

**S.O. 372.**—In exercise of the powers conferred by section 6 of the Bengal Finance (Sales Tax) Act, 1941 (Bengal Act 6 of 1941), as extended to the Union territory of Delhi, the Central Government hereby gives notice, in partial modification of the notification of the Government of India in the Ministry of Finance, S.R.O. No. 2453 dated the 20th October, 1956, and in supersession of the notification of the Government of India in the Ministry of Home Affairs, S.R.O. No. 2030 dated the 24th June, 1957, of its intention to make the following amendments, with effect on and from the first day of April, 1958, in the Second Schedule to the said Act, namely:—

In the Second Schedule,—

1. For item 15, the following item shall be substituted, namely:—  
"15. Edible oils pressed on Ghanis".
2. For item 21, the following item shall be substituted, namely:—  
"21. Cotton, as defined in section 14(ii) of the Central Sales Tax Act, 1956; cotton thread; cotton yarn".
3. For item 23, the following item shall be substituted, namely:—  
"23. White printing paper, creamlaid paper, hand made paper and newsprint."
4. For item 29, the following item shall be substituted, namely:—  
"29. Iron and steel, as defined in section 14(iv) of the Central Sales Tax Act, 1956; agricultural implements manufactured from the same."
5. For item 31, the following item shall be substituted, namely:—  
"31. Jute, as defined in section 14(v) of the Central Sales Tax Act, 1956"
6. Item 40 shall be omitted.
7. After item 45, the following items shall be inserted namely:—

\*When manufactured.

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| <p>"46. (i) Country made shoes<br/>(Juties).<br/><br/>(ii) Hand made utensils.<br/><br/>(iii) Cane and bamboo handi-<br/>crafts.<br/><br/>(iv) Earthenwares made by<br/>Kumhars.</p> | <p>(i) without the use of power,<br/>and<br/>(ii) at a place other than a<br/>factory as defined in the<br/>Factories Act, 1948, and<br/>sold either by the maker<br/>himself or by any member<br/>of his family or by a<br/>cooperative society con-<br/>sisting wholly of the<br/>makers of such articles.</p> |
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47. Achar and Murrabba except when sold in sealed containers.
48. Charkha, takli and charkha accessories.
49. Slate, slate pencils, takhties and black ink used for takhties.
50. Betel leaves.
51. Hides and skins, whether in a raw or dressed state."

[No. F.26(5)/58-J.II.]

S. NARAYANSWAMY, Dy. Secy.